



**FINAL ADMINISTRATIVE DECISION  
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Riaz & Shagufta Gondal  
DOCKET NO.: 13-03882.001-R-1  
PARCEL NO.: 08-11-313-013

The parties of record before the Property Tax Appeal Board are Riaz & Shagufta Gondal, the appellants,<sup>1</sup> and the DuPage County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **No Change** in the assessment of the property as established by the **DuPage** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$35,980  
**IMPR.:** \$16,590  
**TOTAL:** \$52,570

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants timely filed the appeal from a decision of the DuPage County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2013 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

**Findings of Fact**

The subject property consists of a 1.5-story dwelling<sup>2</sup> of frame construction with 1,109 square feet of living area. The dwelling was constructed in 1941. Features of the home include a concrete slab foundation and a 468 square foot garage. The property has a 9,140 square foot site and is located in Lisle, Lisle Township, DuPage County.

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<sup>1</sup> Attorney Jerri K. Bush withdrew her appearance as counsel of record by a filing dated March 18, 2016.

<sup>2</sup> The appellants submitted a printout from Lisle Township describing the subject as having 1<sup>st</sup> floor area of 797 square feet and ½ story area of 312 square feet. The board of review failed to provide a copy of the subject's property record card as required by procedural rules. (86 Ill.Admin.Code §1910.40(a)). Despite data in the spreadsheet, the board of review also described the subject as a 1.5-story dwelling.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on three comparable sales located from 1 to 2.8-miles from the subject property. The comparables were described as 1.5-story frame dwellings that range in size from 1,177 to 1,248 square feet of living area. Two of the comparables have basements, one of which has finished area. One comparable has a fireplace and two comparables have one-car garages. Supporting documentation for the sales were printouts from the Multiple Listing Service which included photographs of the dwellings; the data sheet described each home as a 1.5-story dwelling. The properties sold between January and November 2013 for prices ranging from \$100,000 to \$137,000 or from \$84.96 to \$114.17 per square foot of living area, including land.

Based on this evidence, the appellants requested a total assessment of \$44,895 which would reflect a market value of approximately \$134,685 or \$121.45 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$52,570. The subject's assessment reflects a market value of \$157,773 or \$142.27 per square foot of living area, land included, when using the 2013 three year average median level of assessment for DuPage County of 33.32% as determined by the Illinois Department of Revenue.

In response, the board of review submitted documentation prepared by the Lisle Township Assessor's Office. The assessor contended that appellants' comparables #1 and #3 were one-story dwellings and comparable #2 was a two-story dwelling. One property was an REO sale and one property was sold in "needs TLC, sold as is."

In support of its contention of the correct assessment the board of review through the township assessor submitted information on five comparable sales. A map was submitted depicting the locations of both parties' comparables in comparison to the subject. The comparables consist of dwellings that were built between 1930 and 1955. The data submitted fails to reveal the story height of the homes, but indicates each home has first floor area, including the subject property. The homes range in size from 870 to 1,380 square feet of living area with unfinished basements ranging in size from 338 to 900 square feet of building area. Two of the comparables have central air conditioning and four comparables have detached garages ranging in size from 360 to 528 square feet of building area. The properties sold between May 2010 and September 2012 for prices ranging from \$178,500 to \$231,000 or from \$152.59 to \$205.17 per square foot of living area, including land.

Based on this evidence and argument, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The appellants contend the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or

construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of eight comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellants' comparable #2 as this appears to be a two-story dwelling and is most distant from the subject dwelling as depicted on a map presented by the board of review. The Board has also given reduced weight to board of review comparables #3, #4 and #5 as these sales occurred in 2010 and 2011, dates more remote in time to the valuation date at issue of January 1, 2013 and thus less likely to be indicative of the subject's estimated market value.

The Board finds the best evidence of market value to be appellants' comparable sales #1 and #3 along with board of review comparable sales #1 and #2. These most similar comparables sold between January 2012 and November 2013 for prices ranging from \$100,000 to \$219,500 or from \$84.96 to \$205.17 per square foot of living area, including land. The subject's assessment reflects a market value of \$157,773 or \$142.27 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence the Board finds a reduction in the subject's assessment is not justified.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



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Chairman



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Member

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Member



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Member

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Member

DISSENTING: \_\_\_\_\_

**CERTIFICATION**

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: May 20, 2016



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Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of

the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.